AMENDMENTS TO THE CLAIMS

This listing of claims will replace all prior versions, and listings of claims in the application:

Claims 1-20 (Canceled)

Claim 21 (Currently Amended): A method for producing a flexible polyurethane foam, comprising:

reacting a polyol in an open mold with a polyisocyanate compound in the presence of a catalyst, a blowing agent, a silicone foam stabilizer having a silicone content of from 10 to 50 mass% and a crosslinking agent to form said flexible polyurethane foam,

wherein the polyol has a hydroxyl value of at most 15 mgKOH/g and the polyisocyanate compound is a prepolymer-modified polymethylenepolyphenyl polyisocyanate which comprises reacted units of polyethylene glycol monomethyl ether and polymethylenepolyphenyl polyisocyanate, and

wherein the polyol has an unsaturation value of at most 0.05 meq/g.

Claim 22 (Canceled)

Claim 23 (Canceled)

Claim 24 (Canceled):

Claim 25 (Canceled)

Claim 26 (Previously Presented): The method according to Claim 21, wherein the polyol is produced in the presence of a double metal cyanide complex catalyst.

Claim 27 (Previously Presented): The method according to Claim 21, wherein the polyol comprises fine polymer particles.

Claim 28 (Canceled)

Claim 29 (Previously Presented): The method according to Claim 21, wherein the polyol has a hydroxyl value of less than 10 mgKOH/g.

Claim 30 (Canceled)

Claim 31 (Previously Presented): The method according to Claim 29, wherein the polyol is produced in the presence of a double metal cyanide complex catalyst.

Claim 32 (Previously Presented): The method according to Claim 29, wherein the polyol comprises fine polymer particles.

Claim 33 (Canceled)

Claim 34 (Previously Presented): A flexible polyurethane foam obtained by the process as claimed in Claim 21.

Claim 35 (Previously Presented): The flexible polyurethane foam according to Claim 34, wherein the polyol has a hydroxyl value of less than 10 mgKOH/g.

Claim 36 (Previously Presented): The flexible polyurethane foam according to Claim 34, wherein the polyol is produced in the presence of a double metal cyanide complex catalyst.

Claim 37 (Canceled)

Claim 38 (Previously Presented): The method according to Claim 21, wherein the air permeability of the flexible foam is from 0 to 0.08 ft^3/min.

Claim 39 (Previously Presented): The method according to Claim 21, wherein the core impact resiliency of the flexible foam is from 30 to 46%.

Claim 40 (Currently Amended): A method for producing a flexible polyurethane foam, comprising:

reacting a polyol in an open mold with a polyisocyanate compound in the presence of a catalyst, a blowing agent, a silicone foam stabilizer having a silicone content of from 10 to 50 mass% and a crosslinking agent to form said flexible polyurethane foam,

wherein the polyol has a hydroxyl value of at most 15 mgKOH/g and the polyisocyanate compound is a prepolymer polymethylenepolyphenyl polyisocyanate modified with a hydroxyl group containing compound, which is different from the polyol,

wherein the polyol has an unsaturation value of at most 0.05 meq/g, and

wherein said prepolymer polymethylenepolyphenyl polyisocyanate comprises reacted units of polyethylene glycol monomethyl ether and polymethylenepolyphenyl polyisocyanate.

Claim 41 (Canceled)

Claim 42 (Canceled):

Claim 43 (Previously Presented): The method according to Claim 21, wherein said crosslinking agent is a compound having at least two functional groups having active hydrogen.

Claim 44 (Previously Presented): The method according to Claim 21, wherein said crosslinking agent has a molecular weight of at most 10,000.

Claim 45 (Previously Presented): The method according to Claim 21, wherein said crosslinking agent has a molecular weight of at least 4,000.

Claim 46 (Canceled):

Claim 47 (Previously Presented): The method according to Claim 21, wherein a hardness ratio (-25/23°C) of said polyurethane foam is 1.00.

Claim 48 (Canceled):